

PHILIP MORRIS U.S.A.
INTEROFFICE CORRESPONDENCE
Richmond, Virginia

To: Rick Solana

Date: August 15, 2002

From: Hans-Juergen Roethig

Subject: Letter of Justification – ABF Analytisch-biologisches Forschungslabor GmbH

This vendor has been contracted to perform certain tests, studies or other laboratory or research services.

The term of this agreement shall commence on March 1, 2002 and shall continue until the completion of services as defined by individual project agreements. Work product and fees will be identified in the individual project agreements.

This vendor has extensive expertise and qualifications in the area of clinical study support. Selection of this vendor for specific projects was based on a thorough assessment of cost, capability and anticipated quality in the context of the specific work requirement.